



General Assembly

February Session, 2022

**Raised Bill No. 5402**

LCO No. 2492



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT ESTABLISHING A ONE-TIME CREDIT AGAINST THE PERSONAL INCOME TAX FOR THE PURCHASE OF AN ENERGY-EFFICIENT HOME.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective from passage*) (a) As used in this section:

2 (1) "Energy-efficient home" means a residential dwelling in the state  
3 with a score of sixty or less on the Home Energy Rating System Index,  
4 as measured and certified by a licensed third-party professional  
5 qualified to conduct such measurement and certification; and

6 (2) "Family member" means (A) any sibling, parent, child,  
7 grandparent, grandchild, aunt, uncle, niece, nephew or cousin of a  
8 purchaser, or (B) the spouse of any such individual described in  
9 subparagraph (A) of this subdivision.

10 (b) (1) For taxable years commencing on or after January 1, 2022, but  
11 prior to January 1, 2026, there shall be a one-time credit allowed against  
12 the tax imposed under chapter 229 of the general statutes, other than the

13 liability imposed under section 12-707 of the general statutes, for the  
14 purchaser or purchasers, as applicable, of an energy-efficient home  
15 during any such taxable year, provided such energy-efficient home is  
16 (A) occupied as the primary residence of such purchaser for at least  
17 three years after the date of such purchase, verifiable by property tax  
18 records and not a vacation or rental property, and (B) not purchased  
19 from a family member.

20 (2) (A) The credit shall be in an amount equal to (i) two thousand five  
21 hundred dollars for a purchaser who files a federal income tax return as  
22 an unmarried individual, a married individual filing separately or a  
23 head of household, and (ii) five thousand dollars for such purchasers  
24 who file a federal income tax return as married individuals filing jointly.

25 (B) Each such purchaser shall claim the credit in the taxable year in  
26 which such purchase of an energy-efficient home occurred and shall  
27 include a certification, in such form and manner as prescribed by the  
28 Commissioner of Revenue Services, with the state income tax return  
29 filed. Such certification shall include (i) a statement that the purchaser  
30 or purchasers intend to occupy such energy-efficient home as a primary  
31 residence for at least three years after the date of purchase, that such  
32 home is not a vacation or rental property and that it was not purchased  
33 from a family member, and (ii) any other information sufficient to allow  
34 the commissioner to determine that such purchase satisfies the  
35 requirements of subdivision (1) of this subsection.

36 (c) (1) The amount of the credit allowed under this section shall not  
37 exceed the amount of tax due from such taxpayer or taxpayers under  
38 chapter 229 of the general statutes with respect to the taxable year in  
39 which such credit is being claimed. Except as provided in subdivision  
40 (2) of this subsection, any such credit claimed by such taxpayer or  
41 taxpayers but not applied against the tax due under said chapter may  
42 be carried forward for the five immediately succeeding taxable years  
43 until the full credit has been applied.

44 (2) If an energy-efficient home purchased in accordance with this

45 section ceases to be the primary residence of any such purchaser within  
46 the three years after the date of such purchase, the purchaser shall forfeit  
47 the right to the full amount of such credit and shall remit to the  
48 Commissioner of Revenue Services a prorated amount of the credit, as  
49 determined by the commissioner, based on the length of time such  
50 energy-efficient home was the primary residence of such purchaser  
51 subtracted from such three years.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

**Statement of Purpose:**

To establish for certain taxable years a one-time credit against the personal income tax for the purchase of an energy-efficient home.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*